**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929**

**WP(C).No. 35393 of 2005(L)**
**----------**

**PETITIONER:**
**----------**

**RONI THOMAS,**
**PROPRIETOR, M/S.R.S.C.ELECTRO SPARES,**
**BUILDING NO.VII/506, THODUPUZHA,**
**IDUKKI.**

**BY ADV. SRI.M.CHANDRA BOSE.**

**RESPONDENTS:**
**----------**

1. **THE INTELLIGENCE INSPECTOR,**
   **SQUAD NO.IV, COMMERCIAL TAXES,**
   **PALAKKAD.**

2. **THE INSPCTING ASSISTANT COMMISSIONER,**
   **(INTELLIGENCE) COMMERCIAL TAXES,**
   **PALAKKAD.**

3. **STATE OF KERALA,**
   **REPRESENTED BY COMMISSIONER OF COMMERCIAL TAXES,**
   **THIRUVANANTHAPURAM.**

**BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/04/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**K.BALAKRISHNAN NAIR,J.**

---

WP(C)NO.35393 OF 2005-L

---

Judgment

In view of the interim order passed by this Court on 19.12.2005, no further orders are required in this Writ Petition and it is accordingly closed without prejudice to the power of the Commercial Taxes Officer (Enquiry) to finalise the proceedings initiated against the petitioner under Section 47(2) of the KVAT Act.

02.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

sta